

**DRA DATA REQUEST
DRA-SCG-043-MRK
SOCALGAS 2012 GRC – A.10-12-006
SOCALGAS RESPONSE**

**DATE RECEIVED: FEBRUARY 11, 2011
DATE RESPONDED: FEBRUARY 18, 2011**

Exhibit Reference: SCG-27 Depreciation

Subject: Depreciation

Please provide the following:

1. With regards to SCG's retirement unit cost procedures for each account, please identify the standard retirement units.

SoCalGas Response:

SoCalGas follows the guidance of the Uniform System of Accounts (USA) prescribed for the Public Utilities and Licensees subject to the provisions of the Federal Power Act.

- FERC USA Website <> <http://www.ferc.gov/legal/acct-matts/usofa.asp>
- Excerpt from the USA Website attached below:

Continuing Plant Inventory Record means company plant records for retirement units and mass property that provide, as either a single record, or in separate records readily obtainable by references made in a single record, the following information:

A. For each retirement unit:

- (1) The name or description of the unit, or both;
- (2) The location of the unit;
- (3) The date the unit was placed in service;
- (4) The cost of the unit as set forth in Plant Instructions 2 and 3 of this part; and
- (5) The plant control account to which the cost of the unit is charged; and

B. For each category of mass property:

- (1) A general description of the property and quantity;
- (2) The quantity placed in service by vintage year;
- (3) The average cost as set forth in Plant Instructions 2 and 3 of this part; and
- (4) The plant control account to which the costs are charged.

- The additional attachment included in this response identifies all the standard retirement units described in the USA document.



FERC USA Gas Plant
Accounts Standard R